

REPORT ON THE AUDIT OF THE
HARDIN COUNTY SHERIFF

CHARLES A. WILLIAMS, SHERIFF

YEAR ENDED DECEMBER 31, 2008

EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE HARDIN COUNTY SHERIFF

For The Year Ended
December 31, 2008

Stiles, Carter & Associates, PSC, has completed the Hardin County Sheriff's audit for the year ended December 31, 2008. Based on the audit work performed, the financial statements present fairly, in all material respects, the revenues and expenditures of the Sheriff and the revenues, expenditures, and fund balances of the Sheriff's operating fund and county fund with the State Treasurer in conformity with the regulatory basis of accounting.

Financial Condition:

A fee official in counties with a population over 70,000 has two funds established with the state for the deposit of fees collected. Seventy-five percent (75%) of the fees collected are deposited in a Sheriff's operating fund and used for office expenses of the fee official. The remaining twenty-five percent (25%) of fees collected are deposited to the county government fund and paid quarterly to the county government. These funds are closed at the end of each four-year term by paying the balances to the respective county government.

The Hardin County Sheriff had total receipts of \$3,475,450, which was a \$190,402 increase from the prior year. The sheriff paid \$327,680 of the above receipts to the county government fund. This was an increase of \$14,874 from the prior year. In addition, operating disbursements increased by \$153,812.

Lease Agreement:

A lease agreement for two copiers totaled \$12,660 at the inception of the agreement in 2006. As of December 31, 2008 the future principal and interest payments of \$5,697 are needed to meet this obligation.

Deposits:

The County Sheriff's deposits were adequately insured and collateralized by bank securities as of December 31, 2008.

HARDIN COUNTY

CHARLES A. WILLIAM, COUNTY SHERIFF

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YEAR ENDED DECEMBER 31, 2008

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INDEPENDENT AUDITOR'S REPORT

Honorable Harry L. Berry, Hardin County Judge/Executive
Honorable Charles A. Williams, Hardin County Sheriff
Members of the Hardin County Fiscal Court

We have audited the accompanying statement of revenues and expenditures - regulatory basis of the Sheriff of Hardin County, Kentucky, and the statement of revenues, expenditures, and fund balances of the Sheriff's operating fund and county fund with the State Treasurer - regulatory basis for the year ended December 31, 2008. These financial statements are the responsibility of the County Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note A, the County Sheriff prepares the financial statements on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the revenues, expenditures and fund balances of the Sheriff's operating fund and county fund with the State Treasurer for the year ended December 31, 2008, in conformity with the regulatory basis of accounting described in Note A.

Honorable Charles A. Williams, Hardin County Sheriff
Honorable Harry L. Berry, Hardin County Judge/Executive
Members of the Hardin County Fiscal Court

In accordance with *Government Auditing Standards*, we have also issued a report dated January 22, 2010, on our consideration of the Sheriff's internal control over financial reporting, and on tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Sheriff and Fiscal Court of Hardin County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Stiles, Carter + Associates

Certified Public Accountants
January 22, 2010

HARDIN COUNTY
CHARLES A. WILLIAMS, SHERIFF
STATEMENT OF REVENUES AND EXPENDITURES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2008

Revenues

Federal Grant		\$	8,988
State Fees for Services			586,934
Circuit Court Clerk			72,155
Fiscal Court			1,083,286
County Clerk			5,746
Commission on Taxes			1,111,119
Fees collected for services:			
Auto Inspections	46,355		
Accident and Police Reports	79		
Security Checks	1,301		
Serving Papers	253,833		
Executions	12,802		
Carrying Concealed Deadly Weapon Permits	18,145		
Sheriff's Advertising Fees and Costs	34,278		
			366,793
Other Revenues:			
10% Add-On Fees	223,503		
Juror Meals	1,258		
Interest Earned	5,782		
Insurance Reimbursement	9,403		
Miscellaneous	483		
			240,429
Total Revenues			3,475,450

Expenditures

Expenditures:			
Extraditions	\$	90,790	
Executions		12,403	
Juror Meals		1,258	
			104,451
Total Expenditures			104,451
Net Revenues		\$	3,370,999
Payments to State Treasurer:			
75% Operating Fund		3,043,319	
25% County Fund		327,680	
			3,370,999
Balance Due at Completion of Audit		\$	-

The accompanying notes are an integral part of the financial statements.

HARDIN COUNTY
CHARLES A. WILLIAMS, SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND
FUND BALANCES OF THE SHERIFF'S OPERATING FUND
AND COUNTY FUND WITH THE STATE TREASURER - REGULATORY BASIS

For the Year Ended December 31, 2008

	75% Operating Fund	25% County Fund	Totals
Fund Balance - January 1, 2008	\$ 292,879	\$ 158,757	\$ 451,636
<u>Revenues</u>			
Fees Paid to State - Operating Funds (75%)	3,043,319	-	3,043,319
Fees Paid to State - County Funds (25%)	-	327,680	327,680
Total Funds Available	3,336,198	486,437	3,822,635
<u>Expenditures</u>			
Hardin County Government	-	299,049	299,049
Personnel Services-			
Official's Statutory Maximum	100,456	-	100,456
Deputies Salaries	1,462,996	-	1,462,996
Employee Benefits-			
Employer Share Social Security	109,120	-	109,120
Employer Share Retirement	449,822	-	449,822
Employer's Paid Health Insurance	153,443	-	153,443
Employer's Paid Life Insurance	835	-	835
Training Fringe Benefit	3,525	-	3,525
Contracted Services-			
Advertising	9,425	-	9,425
Benefit Fees	1,344	-	1,344
Computer Services	27,085	-	27,085
Materials and Supplies-			
Office Supplies	21,493	-	21,493
Uniforms	9,648	-	9,648
Uniform Maintenance	4,970	-	4,970
Law Enforcement Supplies	4,439	-	4,439
Other Charges-			
Training	8,757	-	8,757
Dues/Insurance	91,565	-	91,565
Postage	26,016	-	26,016
Radio Maintenance	4,663	-	4,663
Telephone	9,110	-	9,110
Video Arraignment	10,979	-	10,979

The accompanying notes are an integral part of the financial statements.

HARDIN COUNTY
CHARLES A. WILLIAMS, SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND
FUND BALANCES OF THE SHERIFF'S OPERATING FUND
AND COUNTY FUND WITH THE STATE TREASURER - REGULATORY BASIS

For the Year Ended December 31, 2008

	75% Operating Fund	25% County Fund	Totals
<u>Expenditures</u> (Continued)			
Auto Expenses-			
Gasoline	96,131	-	96,131
Maintenance and Repairs	35,497	-	35,497
Tires	7,002	-	7,002
Parking	20	-	20
Capital Outlay-			
Computer Hardware	6,135	-	6,135
Office Equipment	4,853	-	4,853
Communication Equipment	24,261	-	24,261
Vehicles	81,864	-	81,864
Total Expenditures	<u>2,765,454</u>	<u>299,049</u>	<u>3,064,503</u>
Fund Balance - December 31, 2008	<u>\$ 570,744</u>	<u>\$ 187,388</u>	<u>\$ 758,132</u>

The accompanying notes are an integral part of the financial statements.

HARDIN COUNTYCHARLES A. WILLIAMS, COUNTY SHERIFFNOTES TO FINANCIAL STATEMENTSDECEMBER 31, 2008NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES1) Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official utilizes a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

2) Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount due from the Sheriff as determined by the audit.

KRS 64.350 establishes that a fee official in counties with a population over 70,000 has two funds with the State Treasurer for the deposit of fees collected. Seventy-five percent (75%) of the fees collected is deposited in a Sheriff's operating fund and used for office expenses of the fee official. The remaining twenty-five percent (25%) of fees collected is deposited to the county fiscal court fund and paid to the fiscal courts, urban-county governments, or consolidated local governments of the respective counties quarterly no later than April 15, July 15, October 15, and January 15. These funds are closed at the end of each official term by paying the balances to the respective county government.

The financial statements have been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting, revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive), at December 31:

- Interest receivable
- Collection on accounts due from others for 2008 services
- Reimbursements for 2008 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for December tax and fee collections
- Payroll expenditures incurred but not paid
- Payments due vendors for goods or services provided in 2008

The Attorney General issued a letter which stated that some revenues of the fee official offices could be considered reimbursed expenses. All reimbursed expenses are treated as revenue in the 75 percent fund.

(Continued next page)

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HARDIN COUNTY

CHARLES A. WILLIAMS, COUNTY SHERIFF

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2008

NOTE B - EMPLOYEE RETIREMENT SYSTEM

Plan Description - The Sheriff participates in the County Employee Retirement System (CERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Kentucky Retirement System's Board of Trustees. CERS provides benefits to its participants upon retirement. CERS issues a publicly available financial report that includes financial statements and required supplementary information for the retirement plan. That report may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601 or by calling 502-564-4646.

Funding Policy - Plan members working in non-hazardous positions employed before September 1, 2008, are required to contribute 5% of their annual covered salary and those hired on or after September 1, 2008, are required to contribute 6% of their annual covered salary. Members working in hazardous positions employed before September 1, 2008, are required to contribute 8% of their annual covered salary and those hired on or after September 1, 2008, are required to contribute 9% of their annual covered salary. The Sheriff is required to contribute at an actuarially determined rate. The current rates are 13.19% and 29.5% respectively of members' non-hazardous and hazardous payroll. The contribution requirements of the Sheriff are established and may be amended by the Kentucky Retirement System's Board of Trustees. The Sheriff's contribution requirements to CERS for the years ending December 31, 2008, 2007, and 2006 were \$565,901, \$526,967, and \$425,229 which consisted of \$450,051, \$418,034, and \$324,974 from the Sheriff and \$115,850, \$108,933, and \$100,255, from the employees. Payroll for plan employees was \$1,506,533, \$1,407,496, and \$1,261,538. The City contributed the required percentage for the years ended December 31, 2007, 2006, and 2005. Benefits under the plan will vary based on final compensation, years of service and other factors as fully described in the Plan documents.

NOTE C - DEPOSITS

The Sheriff maintained deposits of public funds with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240, the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned or that the Sheriff will not be able to recover collateral securities in the possession of an outside party. At December 31, 2008 \$2,644,341 of the Sheriff's bank balances of \$4,254,657 was exposed to custodial credit risk. Of the amount exposed to custodial credit risk, \$2,644,341 was collateralized by securities held by the pledging financial institution.

(Continued next page)

HARDIN COUNTYCHARLES A. WILLIAMS, COUNTY SHERIFFNOTES TO FINANCIAL STATEMENTSDECEMBER 31, 2008

(Concluded)

NOTE D - LEASES

Hardin County Sheriff is committed to a lease agreement with Imagistics for two copiers. The agreement requires a monthly payment of \$211 for 60 months to be completed on April 30, 2011. The total remaining balance of the agreement was \$5,697 as of December 31, 2008.

NOTE E - GRANTS

1) Highway Safety Grant

The Sheriff received a highway safety grant from the Kentucky State Police Highway Safety Program in the amount of \$2,608. This is a reimbursement grant.

2) Justice Assistance Grant (JAG)

The Sheriff received a grant of \$8,988 from the United States Department of Justice for technology upgrade and training resource enhancement. All funds were expended during 2008.

3) DARE Account

The Sheriff maintains a Drug Awareness Resistance Education (DARE) Account, which had a beginning balance of \$5,743. During 2008 receipts were \$35 and disbursements were \$990, leaving a balance at December 31, 2008 of \$4,788.

4) Drug Investigation

The Sheriff maintains a drug investigation account, which had a beginning balance of \$5,235. There were no receipts or disbursements during 2008, leaving a balance at December 31, 2008 of \$5,235.

5) Surplus Tax Accounts

The Sheriff had surplus tax accounts that totaled \$2,780 as of December 31, 2008 and consisted of the following:

2004 Tax Year Surplus	\$	790
2005 Tax Year Surplus		884
2006 Tax Year Surplus		354
2007 Tax Year Surplus		752
		<hr/>
	\$	2,780
		<hr/>

KRS 393.090 states that after three years, if the funds have not been claimed, they are presumed abandoned, and abandoned funds are required to be sent to the Kentucky State Treasurer by KRS 393.110.

INTERNAL CONTROL
AND FISCAL COMPLIANCE

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REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Harry L. Berry, Hardin County Judge/Executive
Honorable Charles A. Williams, Hardin County Sheriff
Members of the Hardin County Fiscal Court

We have audited the financial statements - regulatory basis of the Hardin County Sheriff for the year ended December 31, 2008, and have issued our report thereon dated January 22, 2010. The Sheriff's financial statements are prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Hardin County Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the regulatory basis of accounting such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by the entity's internal control.

Honorable Harry L. Berry, Hardin County Judge/Executive
Honorable Charles A. Williams, Hardin County Sheriff
Members of the Hardin County Fiscal Court
(Continued)

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hardin County Sheriff's financial statements as of December 31, 2008, are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Hardin County Fiscal Court, and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Stiles, Carter + Associates

Certified Public Accountants
January 22, 2010

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Honorable Harry L. Berry, Hardin County Judge/Executive
Honorable Charles A. Williams, Hardin County Sheriff
Members of the Hardin County Fiscal Court

We have audited the statement of revenues and expenditures-regulatory basis of the Sheriff of Hardin County, Kentucky, and the statement of revenues, expenditures, and fund balances-regulatory basis of the Sheriff of Hardin County, Kentucky for the year ended December 31, 2008, and have issued our report thereon dated January 22, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 4, 2009. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Hardin County Sheriff are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2008. We noted no transactions entered into by the Sheriff during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, the misstatements detected as a result of audit procedures and corrected by management were not material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 22, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Hardin County Sheriff's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Company's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This report is intended solely for the information and use of the Hardin County Sheriff and Fiscal Court of Hardin County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than those specified parties.

Stiles, Carter & Associates

Certified Public Accountants
January 22, 2010